

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Franklin Community School Corp (4225)**

<b>Franklin Community School Corp (4225)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$14,056,408	\$14,212,826	\$14,055,261	\$13,311,671	-1%	-5%
Group Health Insurance (222)	\$2,098,327	\$2,175,633	\$2,101,586	\$2,077,465	0%	-1%
Social Security-Certified Employee Retirement (212)	\$1,089,168	\$1,100,875	\$1,070,144	\$1,012,304	-2%	-5%
Teacher Retirement Fund, After 7-1-95 (216)	\$925,884	\$993,334	\$999,623	\$992,886	2%	-1%
Noncertified Salaries (120)	\$1,039,859	\$931,560	\$906,030	\$783,945	-7%	-13%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$647,202	\$694,630	\$664,444	\$536,445	-5%	-19%
Textbooks (630)	\$217,614	\$424,968	\$449,376	\$520,114	24%	16%
Operational Supplies (611)	\$460,604	\$480,451	\$493,759	\$481,347	1%	-3%
Purchased Property Services; Repairs and Maintenance Services (430)	\$422,074	\$421,551	\$440,231	\$424,266	0%	-4%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$323,068	\$513,158	\$435,750	\$329,998	1%	-24%
Severance/Early Retirement Pay (213)	\$324,331	\$296,978	\$294,442	\$319,038	0%	8%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$241,471	\$415,584	\$314,011	\$267,993	3%	-15%
Licensed Employees Temporary Salaries (135)	\$384,097	\$384,913	\$316,075	\$238,852	-11%	-24%
Stipends (131)	\$0	\$9,333	\$169,957	\$165,856	N/A	-2%
Wireless Equipment (743)	\$15,000	\$0	\$0	\$144,855	76%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$158,457	\$144,075	\$135,567	\$115,453	-8%	-15%
Social Security-Noncertified Employee Retirement (211)	\$110,155	\$103,922	\$102,409	\$91,804	-4%	-10%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$29,064	\$94,675	\$92,932	\$74,559	27%	-20%
Computer Hardware (741)	\$57,150	\$24,743	\$3,470	\$64,605	3%	> 500%
Public Employees Retirement Fund (214)	\$48,723	\$49,121	\$55,214	\$57,102	4%	3%
Library Books (640)	\$64,189	\$51,553	\$48,275	\$56,598	-3%	17%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$59,812	\$52,784	\$52,458	\$48,573	-5%	-7%
Equipment (730)	\$52,338	\$66,186	\$43,522	\$47,070	-3%	8%
Purchased Professional and Technical Instruction Services (311)	\$42,741	\$0	\$84,413	\$45,881	2%	-46%
Travel (580)	\$12,626	\$37,676	\$60,543	\$41,158	34%	-32%
Other General Supplies (615, 660 to 689)	\$8,295	\$50,046	\$61,281	\$37,751	46%	-38%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$0	\$22,126	N/A	N/A
Group Life Insurance (221)	\$26,457	\$22,449	\$22,187	\$20,789	-6%	-6%
Postage and Postage Machine Rental (532)	\$20,015	\$16,674	\$23,996	\$15,631	-6%	-35%
Other Technology Hardware (746)	\$0	\$798	\$63,330	\$15,310	N/A	-76%
Other Purchased Services (593)	\$8,968	\$16,769	\$21,327	\$13,795	11%	-35%
Miscellaneous Objects (876 to 899)	\$3,974	\$21,040	\$3,198	\$8,820	22%	176%
Other Purchased Professional and Technical Services (319)	\$2,627	\$12,700	\$5,000	\$8,450	34%	69%
Purchased Professional and Technical Staff Services (314)	\$8,000	\$8,000	\$8,000	\$8,000	0%	0%
Unemployment compensation (230)	\$42,034	\$6,638	\$3,586	\$7,260	-36%	102%

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Franklin Community School Corp (4225)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Bank Service Charges (871)	\$915	\$1,145	\$1,536	\$1,872	20%	22%
Overtime Salaries (140)	\$99,411	\$158,254	\$4,073	\$855	-70%	-79%
Terminal Leave (125)	\$0	\$0	\$0	\$743	N/A	N/A
Telephone (531)	\$0	\$0	\$576	\$540	N/A	-6%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$5,047	\$0	N/A	-100%
Purchased Professional and Technical Pupil Services (313)	\$9,575	\$5,600	\$0	\$0	-100%	N/A
Gasoline and Lubricants (613)	\$3,712	\$1,271	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$0	\$164	\$0	\$0	N/A	N/A
Technology Related Professional Development (748)	\$1,800	\$0	\$729	\$0	-100%	-100%
Food Purchases (614)	\$3,291	\$0	\$655	\$0	-100%	-100%
Dues and Fees (810)	\$1,129	\$1,423	\$219	\$0	-100%	-100%
Advertising (540)	\$71	\$0	\$0	\$0	-100%	N/A
<b>Student Academic Achievement Total</b>	<b>\$23,120,635</b>	<b>\$24,003,501</b>	<b>\$23,614,233</b>	<b>\$22,411,780</b>	<b>-1%</b>	<b>-5%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$1,513,341	\$1,573,103	\$1,776,153	\$1,797,067	4%	1%
Noncertified Salaries (120)	\$752,981	\$691,204	\$723,709	\$700,057	-2%	-3%
Group Health Insurance (222)	\$424,056	\$435,829	\$448,197	\$411,008	-1%	-8%
Social Security-Certified Employee Retirement (212)	\$114,189	\$118,823	\$132,798	\$134,661	4%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$92,474	\$100,874	\$118,540	\$125,265	8%	6%
Public Employees Retirement Fund (214)	\$48,551	\$48,605	\$58,533	\$65,305	8%	12%
Operational Supplies (611)	\$57,412	\$52,007	\$55,106	\$55,886	-1%	1%
Social Security-Noncertified Employee Retirement (211)	\$54,955	\$51,267	\$54,181	\$52,521	-1%	-3%
Severance/Early Retirement Pay (213)	\$37,747	\$33,355	\$39,910	\$40,971	2%	3%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$5,208	\$16,905	\$24,189	N/A	43%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$18,926	\$18,342	\$19,405	\$18,063	-1%	-7%
Purchased Professional and Technical Pupil Services (313)	\$20,000	\$20,000	\$10,500	\$13,730	-9%	31%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$9,741	\$8,316	\$9,465	\$9,163	-2%	-3%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$1,168	\$8,130	N/A	> 500%
Other Purchased Services (593)	\$964	\$11,037	\$14,438	\$6,113	59%	-58%
Group Life Insurance (221)	\$3,816	\$3,217	\$3,669	\$3,489	-2%	-5%
Other Purchased Professional and Technical Services (319)	\$1,602	\$2,178	\$1,575	\$1,545	-1%	-2%
Travel (580)	\$2,186	\$769	\$209	\$1,285	-12%	> 500%
Purchased Professional and Technical Staff Services (314)	\$1,707	\$150	\$0	\$0	-100%	N/A
Telephone (531)	\$557	\$523	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$0	\$100	\$0	\$0	N/A	N/A

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Computer Hardware (741)	\$1,794	\$855	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$3,156,999</b>	<b>\$3,175,762</b>	<b>\$3,484,461</b>	<b>\$3,468,449</b>	<b>2%</b>	<b>0%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$3,701,514	\$3,715,763	\$3,900,353	\$4,049,961	2%	4%
Purchased Property Services; Repairs and Maintenance Services (430)	\$324,891	\$408,924	\$355,309	\$1,582,121	49%	345%
Light and Power - Other than Heating and Cooling (625)	\$655,811	\$1,007,058	\$1,027,539	\$1,164,299	15%	13%
Group Health Insurance (222)	\$642,716	\$706,871	\$768,787	\$812,288	6%	6%
Food Purchases (614)	\$233,461	\$255,483	\$224,416	\$792,033	36%	253%
Purchased Professional and Technnical Staff Services (314)	\$1,012,993	\$1,062,510	\$1,143,861	\$586,751	-13%	-49%
Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$278,361	\$287,334	\$411,692	\$491,610	15%	19%
Operational Supplies (611)	\$458,970	\$492,348	\$497,134	\$456,004	0%	-8%
Heating and Cooling for Buildings - Gas (622)	\$560,450	\$516,183	\$514,242	\$417,427	-7%	-19%
Gasoline and Lubricants (613)	\$181,693	\$320,640	\$275,988	\$345,544	17%	25%
Certified Salaries (110)	\$298,767	\$294,466	\$282,973	\$324,725	2%	15%
Social Security-Noncertified Employee Retirement (211)	\$285,585	\$288,016	\$302,497	\$321,911	3%	6%
Public Employees Retirement Fund (214)	\$165,428	\$173,459	\$207,306	\$262,932	12%	27%
Overtime Salaries (140)	\$157,876	\$173,316	\$209,320	\$230,630	10%	10%
Utility Services Water and Sewage (411)	\$156,019	\$155,028	\$161,808	\$168,057	2%	4%
Other General Supplies (615, 660 to 689)	\$113,925	\$113,401	\$117,550	\$120,855	1%	3%
Telephone (531)	\$123,278	\$123,861	\$104,062	\$103,355	-4%	-1%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$60,653	\$94,920	N/A	56%
Heating and Cooling for Buildings - Electricity (621)	\$527,381	\$255,305	\$248,727	\$46,960	-45%	-81%
Equipment (730)	\$62,304	\$7,014	\$10,654	\$42,277	-9%	297%
Other Purchased Professional and Technical Services (319)	\$18,946	\$19,003	\$16,572	\$41,442	22%	150%
Utility Services Removal of Refuse and Garbage (412)	\$34,750	\$34,740	\$35,095	\$35,623	1%	2%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$35,283	N/A	N/A
Other Purchased Services (593)	\$18,443	\$15,594	\$22,910	\$33,325	16%	45%
Tires and Repairs (612)	\$27,308	\$15,120	\$1,333	\$31,748	4%	> 500%
Travel (580)	\$21,743	\$18,490	\$18,405	\$28,835	7%	57%
Purchased Services; Student Transportation Services (510)	\$46,184	\$53,459	\$47,604	\$27,985	-12%	-41%
Bank Service Charges (871)	\$9,426	\$46,164	\$32,313	\$25,013	28%	-23%
Social Security-Certified Employee Retirement (212)	\$21,689	\$21,048	\$20,235	\$23,443	2%	16%
Miscellaneous Objects (876 to 899)	\$10,085	\$43,728	\$53,217	\$21,032	20%	-60%
Purchased Property Services; Cleaning Services (420)	\$2,432	\$19,658	\$25,335	\$19,939	69%	-21%
Purchased Professional and Technnical Board of Education Services (318)	\$16,712	\$19,594	\$23,500	\$18,093	2%	-23%

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Severance/Early Retirement Pay (213)	\$356,564	\$20,053	\$16,292	\$17,220	-53%	6%
Connectivity (744)	\$17,924	\$6,720	\$6,760	\$16,970	-1%	151%
Stipends (131)	\$0	\$0	\$5,000	\$14,609	N/A	192%
Dues and Fees (810)	\$3,428	\$2,223	\$3,640	\$12,385	38%	240%
Terminal Leave (125)	\$0	\$0	\$3,022	\$11,732	N/A	288%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$11,693	\$9,754	\$10,187	\$10,428	-3%	2%
Other Employee Benefits (241 to 290)	\$13,281	\$12,046	\$10,675	\$10,028	-7%	-6%
Board Members Compensation (115)	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$17,816	\$1,909	\$263	\$7,606	-19%	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,787	\$6,720	\$6,827	\$7,422	18%	9%
Purchased Professional and Technical Instruction Services (311)	\$1,795	\$5,000	\$1,113	\$7,192	41%	> 500%
Advertising (540)	\$6,681	\$4,250	\$2,808	\$6,606	0%	135%
Group Life Insurance (221)	\$5,899	\$4,865	\$4,819	\$4,819	-5%	0%
Pre-2008 object code - Other Employee Benefits (240)	\$0	\$0	\$2,747	\$3,566	N/A	30%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$2,014	\$275	N/A	-86%
Judgments Against the School Corporation (820)	\$192	\$190	\$190	\$141	-7%	-25%
Improvements Other Than Buildings (715)	\$0	\$1,700	\$0	\$0	N/A	N/A
Computer Hardware (741)	\$12,000	\$0	\$0	\$0	-100%	N/A
Vehicles (731)	\$202,592	\$400,000	\$0	\$0	-100%	N/A
Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$5,000	\$0	N/A	-100%
Unemployment compensation (230)	\$10,400	\$5,249	\$6,546	-\$520	N/A	-108%
<b>Overhead and Operational Total</b>	<b>\$10,843,193</b>	<b>\$11,154,253</b>	<b>\$11,219,290</b>	<b>\$12,896,900</b>	<b>4%</b>	<b>15%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$5,270,000	\$5,140,000	\$7,120,000	\$7,515,000	9%	6%
Interest on Bonds or Notes (832)	\$7,308,693	\$7,781,245	\$6,075,875	\$6,382,375	-3%	5%
Purchased Property Services; Construction Services (450)	\$157,586	\$1,689,993	\$296,057	\$446,098	30%	51%
Overtime Salaries (140)	\$356,921	\$355,319	\$322,470	\$348,468	-1%	8%
Equipment (730)	\$910,201	\$418,878	\$319,189	\$259,173	-27%	-19%
Purchased Property Services; Repairs and Maintenance Services (430)	\$36,816	\$100,000	\$74,675	\$172,456	47%	131%
Computer Hardware (741)	\$98,386	\$564,662	\$301,449	\$119,308	5%	-60%
Miscellaneous Objects (876 to 899)	\$0	\$128,342	\$0	\$80,263	N/A	N/A
Purchased Professional and Technical Board of Education Services (318)	\$0	\$40,941	\$500	\$31,331	N/A	> 500%
Stipends (131)	\$0	\$7,285	\$19,939	\$27,326	N/A	37%
Teacher Retirement Fund, After 7-1-95 (216)	\$13,136	\$14,539	\$16,537	\$17,660	8%	7%
Other Purchased Professional and Technical Services (319)	\$59,784	\$25,460	\$21,033	\$15,879	-28%	-25%

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Social Security-Certified Employee Retirement (212)	\$13,329	\$14,406	\$14,703	\$15,783	4%	7%
Social Security-Noncertified Employee Retirement (211)	\$11,701	\$13,395	\$11,918	\$11,497	0%	-4%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$6,523	\$9,053	\$2,761	\$5,363	-5%	94%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$6,329	\$4,810	N/A	-24%
Operational Supplies (611)	\$9,349	\$15,133	\$9,241	\$3,997	-19%	-57%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,455	\$1,491	\$1,017	\$1,041	-8%	2%
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$0	\$955	N/A	N/A
Postage and Postage Machine Rental (532)	\$0	\$0	\$760	\$380	N/A	-50%
Public Employees Retirement Fund (214)	\$438	\$2,678	\$2,001	\$294	-10%	-85%
Other Purchased Services (593)	\$1,061	\$432	\$0	\$0	-100%	N/A
Certified Salaries (110)	\$0	\$740	\$1,810	\$0	N/A	-100%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$145,143	\$0	N/A	-100%
Group Life Insurance (221)	\$0	\$26	\$22	\$0	N/A	-100%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$97	\$83	\$0	N/A	-100%
Noncertified Salaries (120)	\$0	\$27,692	\$23,290	\$0	N/A	-100%
Group Health Insurance (222)	\$0	\$2,666	\$2,315	\$0	N/A	-100%
<b>Nonoperational Total</b>	<b>\$14,255,380</b>	<b>\$16,354,474</b>	<b>\$14,789,116</b>	<b>\$15,459,456</b>	<b>2%</b>	<b>5%</b>
<b>Grand Total</b>	<b>\$51,376,207</b>	<b>\$54,687,989</b>	<b>\$53,107,100</b>	<b>\$54,236,586</b>	<b>1%</b>	<b>2%</b>